"The company or any person affected by or interested in such determination of the value of such pavement may appeal therefrom to the district court within thirty days thereafter and in the manner provided in section eight hundred and thirty-nine of the code."

Approved April 13, A. D. 1904.

CHAPTER 33.

PROTECTION OF CITY PROPERTY FROM FLOODS.

S. F. 310.

AN ACT to authorize cities to protect lots, lands and property within their limits from danger and damage from floods and high water by deepening, widening, straightening, altering or changing and otherwise improving water courses within their limits and by constructing levees, embankments and other works and to provide for the levy of special assessments and other taxes and the issuance of bonds and certificates to defray the expense of such improvements. Additional to chapters seven (7) and eight (8) of title five (V) of the code.

Be it enacted by the General Assembly of the State of Iowa:

Section 1. Protection authorized. That in addition to the powers they now have all cities in this state shall have power in accordance with the provisions of this act to protect lots, lands and property within their limits from danger and damage from floods and high water by deepening, widening, straightening, altering or changing and otherwise improving water courses within their limits and by constructing levees, embankments and other works, and to provide for the levy of special assessments and other taxes and the issuance of bonds and certificates to defray the expense of such improvements.

SEC. 2. Petition—plans and specifications. Whenever a petition requesting the exercise of the powers named in section one of this act and signed by one hundred resident taxpayers of said city shall be presented to the city council of said city, the council shall direct the city engineer, if there is one, and if not, one employed by it to make the proper plans and specifications for doing the work, with an estimate of the cost thereof, including damages to property if any, and a map or plat showing the boundaries of the territory or district which will be benefited by such improvement and showing as near as may be the name of the owner and the value of each lot or parcel of land, and other property therein as shown by the last assessment roll.

Resolution—notice—hearing—question submitted. If the Sec. 3. council upon receiving such plans, specifications, estimate and map shall approve or modify and approve the same and be of opinion that the work should be done as proposed it shall in a proposed resolution declare the necessity or advisability of such improvement, describing the same in general terms and stating the estimated cost thereof, and the boundaries or other description of the territory or district which will be benefited, and shall cause twenty days notice of the time when said resolution will be considered by it for passage to be given by two publications in each daily newspaper of general circulation published in the city, the last of which publications shall be not less than two, or more than four weeks, prior to the time fixed for consideration of said resolution, at which time the owners of property benefited or affected by such improvement, may appear and make objections in writing to the contemplated improvement and the passage of said proposed resolution, at which hearing the resolution may be amended and passed or passed as proposed. The council shall after adopting said resolution submit to the electors of said city for final determination the question of whether said improvement shall be made as proposed and of levying for

that purpose a special tax, of not more than four (4) mills in any one year, in addition to all other taxes now provided by law. If the council shall determine that the estimated cost is greater than should be levied and collected in a single year, it may fix the yearly proportion and determine in what years the same shall be levied and collected. The percentage or rate of tax levied on property within the territory or district benefited by such improvement shall be double the percentage or rates levied upon property outside such territory or district. The council shall provide by resolution or ordinance the time of submitting the question to a vote. Said question shall be submitted either at the general city election, or at a special election, or at the general November election in the manner provided by law. When said question is to be voted upon at the general November election the county auditor shall cause the same to be printed on the official ballot to be voted at the several precincts within said city and the returns shall be certified by the auditor to the city council.

SEC. 4. Contracts. If the majority of the votes cast on such proposition shall be in favor of the same the council may by ordinance or resolution order the making or construction of such improvement and thereupon the council, or board of public works where such board exists, shall contract for furnishing labor and material and for the making or construction either of the entire improvement in one contract or in separate and specified sections. Such contract or contracts shall be made as nearly as may be in the manner provided for contracting for street improvements in section[s] eight hundred and twelve, eight hundred and thirteen, eight hundred and fourteen and

eight hundred and fifteen of the code and acts amendatory thereof.

Sec. 5. Levy of tax-placed on tax list. As soon as may be after such improvement or specified section thereof has been contracted for, the council, or board of public works, where such board exists, shall ascertain as near as may be the cost thereof, including cost of property purchased or appropriated for the purpose of carrying into effect the provisions of this act and including the costs of plans, specifications, estimates, notices, inspection and preparing plats, schedules and assessments and thereupon the council shall by resolution levy the whole of said cost at one time as a special tax, of not more than four (4) mills in any one year, upon all taxable property within said city and upon all taxable property within the territory or district benefited by such improvement, and shall determine the whole percentage of tax necessary to pay the same and the percentage to be paid each year, and the number of years not exceeding ten given for maturity of each installment But such percentage of tax and such number of years shall not exceed the percentage of tax and the number of years authorized under the provisions of section three of this act, but no part of said cost shall be levied upon property owned by the city, the state or the United States and the percentage or rate levied upon property within the territory or district benefited by such improvement shall be double the percentage or rate levied upon property outside such territory or district. Certificates of such levies shall be filed with the auditor of the county in which the city is located, setting forth the boundaries of the territory or district benefited by such improvement and the amount or percentage and maturity of said tax, or each installment thereof, upon the assessed valuation of all property in said city and upon the assessed valuation of all property within said territory or district benefited, certified as correct by the city clerk and thereupon said tax shall be placed upon the tax list of the proper county. The proceeds of such tax shall be kept as a separate fund and shall be used for the purpose of paying for the cost of said improvement or in paying bonds and certificates issued thereupon and for no other purpose whatsoever.

SEC. 6. Diversion of stream. Whenever in making such improvement a stream shall be diverted from its old channel or any part thereof, the city

shall have and may exercise in respect thereto all the powers named in sections eight hundred and two and eight hundred and three of the code.

SEC. 7. Purchase or condemnation of private property. Said cities may also purchase or condemn and appropriate so much private property as may be necessary to carry into effect the provisions of this act, and the cost thereof shall be included in and paid as a part of the cost of said

improvement.

Sec. 8. Bonds and assessment certificates. Any city constructing any improvement authorized by this act may issue bonds and assessment certificates in anticipation of any special tax or special assessment: said bonds and certificates shall be issued and sold in accordance with and be governed by the provisions of sections eight hundred and forty-one, eight hundred and forty-two, eight hundred and forty-three, eight hundred and forty-four, eight hundred and forty-six and eight hundred-and forty-seven of the code and acts amendatory thereof.

SEC. 9. Costs—how paid. The entire cost of constructing any improvement authorized by this act and any bonds or certificates issued in anticipation thereof shall be paid out of the special taxes and special assessments authorized by this act and no part of said cost or of any such bond or certificate shall ever be a charge upon or paid out of any other fund or the

proceeds of any other assesment, tax or levy.

SEC. 10. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 31, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, April 1, 1904, and the Register and Leader, April 2, 1904.

W. B. MARTIN, Secretary of State.

*CHAPTER 34.

POWERS AND DUTIES OF PARK COMMISSIONERS.

H. F. 828.

AN ACT to amend section eight hundred and fifty-two (852) of the supplement to the code, and sections eight hundred and fifty-three (853) and eight hundred and fifty-eight (858) of the code, relating to park commissioners, their powers and duties.

Be it enacted by the General Assembly of the State of Iowa:

Section 1. Additional tax in certain cities. That section eight hundred and fifty-two (852) of the supplement to the code be, and the same is hereby amended, by striking out the figures "1900, 1901, 1902 and 1903" in the twenty-second and twenty-third lines of said section, and inserting in lieu thereof, the figures "1904, 1905, 1906 and 1907".

Sec. 2. Power to lease real estate. That section eight hundred and

SEC. 2. Power to lease real estate. That section eight hundred and fifty-three (853) of the code be, and the same is hereby amended, by inserting after the word "exchange" in the fifth line of said section, the words "or lease".

Approved April 13, A. D. 1904.

[•] The title of this act recites the fact of amendment to section was stricken from the bill before it passed and no change was made in the title.